

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims of this application:

Listing of Claims:

Claims 1-6 (Canceled).

7. (Currently Amended) An abrasive material for spray application to a surface of a work comprising a core and a polishing layer, wherein said polishing layer comprises a flexible layer formed on the surface of the core and abrasive particles, wherein said core is granular and made of a synthetic foam resin having elasticity, ~~and said abrasive foam resin~~ and said abrasive material is in the form of granules.
8. (Cancelled)
9. (Previously presented) An abrasive material according to claim 7 wherein said flexible layer contains abrasive particles.
10. (Canceled)
11. (Previously presented) An abrasive material according to claim 7 wherein said polishing layer comprises multiple layers.
12. (Canceled)
13. (Previously presented) An abrasive material according to claim 9 wherein said polishing layer comprises multiple layers.
14. (Previously presented) An abrasive material according to claim 7 wherein said flexible layer comprises an emulsion adhesive, the abrasive particles are attached onto the emulsion adhesive and the emulsion adhesive is subjected to a heating and drying process.
15. (Canceled)
16. (Currently amended) An abrasive material according to claim 9 wherein said flexible layer comprises an emulsion adhesive, the abrasive particles are attached onto the emulsion adhesive and the emulsion adhesive is subjected to a heating and drying ~~process~~ process.

17. (Previously presented) An abrasive material according to claim 7 wherein said polishing layer comprising an emulsion adhesive mixed with abrasive particles is applied to the core and then subjected to a heat and drying process.
18. (Previously presented) An abrasive material according to claim 11 wherein said polishing layer comprising an emulsion adhesive mixed with abrasive particles is applied to the core and then subjected to a heat and drying process.
19. (Previously presented) An abrasive material according to claim 14 wherein said emulsion adhesive is selected from the group consisting of polyvinyl acetate resin, EVA resin, acrylic resin and synthetic rubber latex.
20. (Previously presented) An abrasive material according to claim 7 wherein said core ranges in size from about 50 microns to 5 millimeters.
21. (Previously presented) An abrasive material according to claim 14 wherein said core ranges in size from 50 microns to 5 millimeters.
22. (Currently amended) An abrasive material for spray application in a surface finishing process, said abrasive material comprising a ~~pelurality~~ plurality of granules, said granules comprising an internal core and an external polishing layer, wherein said polishing layer comprises a flexible layer and abrasive particles, said flexible layer substantially surrounding said internal core.
23. (Previously presented) An abrasive material according to claim 22 wherein said core is made of a porous synthetic foam resin.
24. (Previously presented) An abrasive material according to claim 23 wherein said core ranges in size from about 50 microns to 5 millimeters.
25. (Previously presented) An abrasive material according to claim 24 wherein said flexible layer comprises an emulsion adhesive.
26. (Currently amended) An abrasive material according to claim 25 wherein ~~said~~ said emulsion adhesive is selected from the group consisting of polyvinyl acetate resin, EVA resin, acrylic resin, and synthetic rubber latex.
27. (Previously presented) An abrasive material according to claim 7 wherein said synthetic foam resin is porous.